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large part for the present racial situation in Canada as a whole . . . . and to show their relation to the growth of the church itself. . . . ”

The work is divided into two parts. Part I explains the manner in which the social phenomena furnished the foundation upon which the church erected its superstructure of control. In chap. ii, entitled “Demographic Factors Affecting the Homogeneity of the Population of Quebec,” the writer shows in a clear manner how the factors of natural environment, the aggregation and composition of the population, together with the source of subsistence, operated to create a single homogeneous type of people. In chap. iii the facts of industry, language, and other social phenomena are so treated as to indicate their influence upon the same fundamental social process, namely, the production of homogeneity and mental and moral solidarity, a situation which reacted favorably to the rise of ecclesiastical control.

In Part II the writer relates the history of the conflict between the church and state, the story being based on the underlying explanation given in Part I. The outstanding feature of the story is the fact of the decline of the power of the church under the French régime and the reversal of this state of affairs under the British. Owing to the increased emphasis placed by Colbert and the administrators who followed him on the economic interests of the colony, and to the assertion of the king’s supremacy in temporal matters, the church in the early period declined in power down to the time of the British conquest. The attempt of the English to assimilate the French Canadians, to administer a new legal code, and to establish the Church of England aroused the antagonism of the people; the clergy seized upon the opportunity and championed the rights of the people against their new rulers. The concessions which were made to the clergy and the people in the Constitutional Act, the separation of the province, and the granting of the franchise were the final acts which gave the church the supreme position which it now holds.

This book throws much light on the present socio-political situation in Canada. The barrier that has grown up between the English- and French-speaking people, largely through the instrumentality of the church, promises to be one of the most serious control problems which the dominion government has to face.

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*Factory Accounting.* By FRANK E. WEBNER. Chicago: LaSalle Extension University, 1917. 8vo, pp. xii+340. \$2.75.

Though published as a textbook of the LaSalle Extension University, this work is intended by the author to be of use to manufacturers and accountants as well as to students. It endeavors to cover a broader field than cost accounting; and in working out the factory accounting technique it deals quite as much with matters of production control as with accounting. By devoting several chapters to describing types of organization, the work performs a

service for industrial accounting in that it throws some emphasis on the necessity of adapting the accounting scheme to each particular case. Even more might have been done by an adequate correlation of the different parts of the book. For, while production-control forms are constantly used to illustrate the text, and the preface of the volume states that "the large and complex industrial units require, not only *accurate* accounting, but also *economical* accounting," the significance of these things is minimized by the author's failure to emphasize properly the fact that economical accounting is best secured by making accounting data the by-product of production-control forms. The "how" of collecting data is well shown, but the "why" is for the most part neglected.

Four distinct parts comprise the volume. In the first a brief descriptive survey of the different types of management is given. The second deals with the controlling accounts, the general exhibits and the relation of cost accounts to the general exhibit. It contains also chapters on specific order and process production, and on different methods of concentrating their principal characteristics for effective handling. Some of these schemes deal mainly with the distribution of manufacturing costs over product, others with planning and scheduling. The third part is a short chapter describing the different types of industries, classed according to production methods. The fourth part describes methods of collecting data concerning materials, labor, and expense, and of handling these accounts.

The unique position of the book in the range of accounting texts is attained by virtue of the fact that, while attempting to set forth a greater range of matter than comes within the sphere of technical cost accounting, the author deals carefully and in detail with the devices and methods of discovering and recording production facts. Charts and forms are used in great profusion to illustrate the text, and some attention is given to the use of mechanical contrivances in caring for detail. In this way one of the main purposes of the book is accomplished, namely, description of the recently developed technique of factory accounting.

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*A History of the Third French Republic.* By C. H. C. WRIGHT.  
Boston: Houghton, Mifflin & Co., 1916. 8vo, pp. 206. \$1.50.

We have here a simple and general account of the political history of France from the time when the brutal and unscrupulous Bismarck brought on the Franco-Prussian War to the year 1914. To the economist there is very little of interest. If one holds that any history is superficial which does not unfold the economic causes at work, then we must class this volume as superficial.

Nevertheless, the author shows the relation between the sensational failure of the *Union générale* which brought on the crisis of 1882 and the anti-Semitic agitation. He points out that this great bank was the Catholic rival of the